

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

DOUG DENENBERG, Petitioner)	
)	
)	
V)	No. 16 TT 45
ILLINOIS DEPARTMENT OF REVENUE, Respondent)	Chief Judge James F. Conway
)	
)	

ANSWER

Now comes the Department of Revenue of the State of Illinois (“the Department”) by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, and for its Answer to Taxpayer’s Petition states as follows:

1. The petitioner was issued an Assessment and Notice of Intent by the Department on February 3, 2016 assessing tax in the amount of \$23,843.00 responsible person for Viccino's Pizza Company- Northfield, LLC. A copy of the Assessment and Notice of Intent is attached hereto and marked as Exhibit A.

ANSWER: The Department admits that a copy of a document issued by the Department of Revenue was attached to the petition. The Department states that said document speaks for itself and therefore denies the remaining allegations in paragraph 1 of the petition.

2. Petitioner is an individual living at 1934 Beaumont Place, Northbrook, Illinois 60062.

ANSWER: The Department admits the allegations in paragraph 2 of the petition.

3. Petitioner received the Assessment and Notice of Intent statement showing a

liability for DOUG DENENBERG. (Exhibit A)

ANSWER: The Department admits that Petitioner received a copy of the document attached to the petition. The Department states that said document speaks for itself and therefore denies the remaining allegations in paragraph 3 of the petition.

4. Petitioner's EIN is 36-4305225.

ANSWER: The Department denies the allegations in paragraph 4 of the petition.

5. Petitioner did not file the tax returns for the periods in question. The tax returns were either filed or not filed by BRET HETIUCK who was the managing partner of the business.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 5 of the petition and therefore neither admits or denies said allegations.

6. Petitioner was not involved in the business as an employee. He was not a signee on any account nor manager for this company.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 6 of the petition and therefore neither admits or denies said allegations.

7. Petitioner did not file or sign any tax returns for this company nor ever sign any contracts for this company.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 7 of the petition and therefore neither admits or denies said allegations.

8. Petitioner did not sign any checks, was not involved in the management of the company, nor have access to the bank accounts.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 8 of the petition and therefore neither admits or denies said allegations.

WHEREFORE, the Department prays that the Tribunal enter an order:

- a. denying the prayer for relief in the Petitioner's Petition in its entirety;
- b. ordering judgment in favor of the Department and against the Petitioner; and granting such further relief as this Tribunal deems appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By: 

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**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

DOUG DENENBERG)	
)	
v.)	16-TT-45
)	Chief Judge James M. Conway
STATE OF ILLINOIS)	
DEPARTMENT OF REVENUE)	

**AFFIDAVIT OF BRIAN GOLDBERG
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Legal Services Bureau.
2. My current title is Deputy General Counsel.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition paragraphs 5, 6, 7, and 8.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.



Brian Goldberg
Deputy General Counsel
Illinois Department of Revenue

DATED: 4/20/16